

EXHIBIT J

From: Max NEWMAN
To: john.lyons@skadden.com
CC: ethan.gilan@pioneer-usa.com
Date: 5/9/2008 3:12 PM
Subject: Pioneer Claim #16802

John -- per our telephone conversation of a few minutes ago, please allow this e-mail to confirm that Delphi will, in essence, toll Pioneer Speaker's time to seek to set aside the April 30, 2008 Order expunging this claim as untimely to allow you to investigate and the business people to confer on the claim.

This e-mail does not effect any of Pioneer Speaker's or Delphi's substantive rights related to this claim or the subject matter of the claim.

Please confirm via e-mail to me.

Thank you,

Max J. Newman
Butzel Long
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